suburban villages, there is no possibility of increasing the octroi revenue. Orders may therefore be passed to levy mohatarfa on shops according to the nature of articles sold by them as per rates fixed by Government. This will effect the saving of the octroi establishment and the increase of municipal revenue.

Mr. Magadi Krishnamurti Rao supported the suggestion and stated that the octroi taxation is vexatious.

Reply of Government.—The subject may be placed before the Municipal Board concerned for consideration.

SUBJECT No. 202.

Octroi on cloths.

Mr. Thimmannaiya, Tiptur taluk.

Summary of discussion.—Cloths, on which octroi duty has once been levied in one Municipality, should not be subjected to further payments of such duty however long they may lie over, when removed to another Municipality. The present period of three months allowed under the existing orders is insufficient.

Reply of Government.—Noted.

SUBJECT No. 203.

Professional tax.

Mr. K. Krishnamurti Rao, Magadi taluk.

Summary of discussion—Whenever an item of expenditure comes into question, the Government promises to consider the question if funds are shown for the same; and to find funds, they do not consider any question other than taxing the ryots and it is not known in how many other ways, the poor ryot should pay tax. This is just the system in a native family where a member who works must work and others who spend go on spending, and this is not just. Are we not to consider that all those in the family should earn and enjoy? Considering all these, professional tax may be imposed on the officials, lawyers, doctors, merchants, songsters and others who share the profits of the ryots but unlike them pay no tax to Government and are happier.

Reply of Government.—Recorded.

SUBJECT No. 204.

Tax upon tailors.

Mr. Hutchaviregowda, Gubbi taluk.

Summary of discussion.—It would be profitable to impose a reasonable tax upon tailors and others, who with the help of sewing machines earn from 3—5 rupees a day and who besides make clothes and expose them for sale in their own houses or in bazaars.

Reply of Government—Recorded.

SUBJECT No. 205.

Crediting to Municipal Funds the land revenue within the municipal limits.

Messrs. M. Venkataramaiya and D. Chowdaiya, Channarayapatna taluk.

Summary of discussion.—Owing to the low financial condition of many of the municipalities, many necessary works are being deferred from year to year. The land revenue realised within the municipal limits may be ordered to be credited to the municipality.

Reply of Government.—Cannot be done.